

In the specification:

Please replace the paragraph beginning at page 1, line 14 with the following rewritten paragraph:

A 1  
-- As it is well known in the art, the International Organization for Standardization (IOS) founded the Moving Pictures Expert Group (MPEG) with the intention to develop and standardize compression algorithms for video and audio signals. Among several existing multichannel audio compression algorithms, MPEG-2 Advanced Audio Coding (AAC) is currently the most powerful one in the MPEG family, which supports up to 48 audio channels and perceptually lossless audio at 64 kbits/s per channel. One of the driving forces to develop the AAC algorithm has been the quest for an efficient coding method for surround sound signals, such as 5-channel signals including left (L), right (R), center (C), left-surround (LS) and right-surround (RS) signals, as shown in Figure 1. Additionally, an optional low-frequency enhancement (LFE) channel is also used.--